

EXHIBIT B

MEMORANDUM

TO: Jim Brazell
FROM: Melvin C. Breaux
DATE: August 10, 2000
RE: Estimation of Number of DVI Stockholders

According to a communication received from ADP Investor Communication Services dated 7/20/00 (copy attached), brokers surveyed indicated a total of 3,288 street name accounts.

Carolyn O'Neill of American Stock Transfer advised me yesterday that AST's records show 121 shareholders registered with AST.

Accordingly, adding those two numbers, a reasonable estimate of the number of holders appears to be approximately 3,409.

MCB

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MCB
Enclosure

Cc: John Schoenfelder (w/enc.)

Corresp/Brazell 8-10-00

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